

IN THE DISTRICT COURT OF THE UNITED STATES  
FOR THE DISTRICT OF SOUTH CAROLINA  
GREENWOOD DIVISION

UNITED STATES OF AMERICA

v.

**BRENDA ABLE RODGERS**

Criminal No. 8:18-cr-00963-TMC

**ELEMENTS and PENALTIES**

Count 4 of the Indictment charges “Filing a False Tax Return,” a violation of Title 26, United States Code, § 7206(1).

The **elements** are as follows:

**Count 4**

- A. First, that the defendant made, or caused to be made, and signed a tax return for the year in question containing a written declaration;
- B. Second, that the tax return was made under the penalties of perjury;
- C. Third, that the defendant did not believe the return to be true and correct as to every material matter; and
- D. Fourth, that the defendant acted willfully.

The **penalties** are as follows:

THE MAXIMUM SENTENCE FOR THIS COUNT IS A FINE OF \$100,000 (18 U.S.C. § 3571), AND/OR IMPRISONMENT FOR NOT MORE THAN THREE (3) YEARS, AND A TERM OF SUPERVISED RELEASE OF NOT MORE THAN ONE YEAR (18 U.S.C. § 3583), PLUS A SPECIAL ASSESSMENT OF \$100.00 (18 U.S.C. § 3013).

Respectfully submitted,

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UNITED STATES ATTORNEY

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